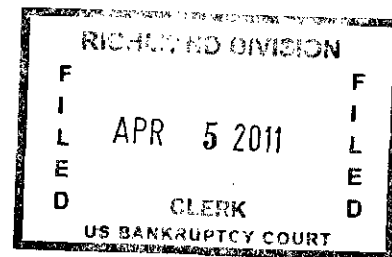


IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION



In re:) Chapter 11
) Case No.: 08-35653 (KRH)
CIRCUIT CITY STORES, INC.,)
et al.)
)
) Jointly Administered
Debtors.)
_____)

OBJECTION BY CHARLOTTE MECKLENBURG COUNTY TAX COLLECTOR TO
LIQUIDATING TRUST'S EIGHTEENTH OMNIBUS OBJECTION

The Charlotte Mecklenburg County Tax Collector objects to the reduction of Claim Number 13606 filed by the Tax Collector on June 23, 2009, as set forth on Exhibit C, and in support of this objection, shows the Court:

FIRST DEFENSE

1. The Debtor had three stores in Mecklenburg County, located at 9563 South Boulevard (Store Number 888); 2109 Matthews Township (Store Number 845); and 8215 University City Boulevard (Store Number 3228).
2. For tax years 2008 and 2009, the Debtor duly filed tax listings for all three stores, and the Tax Collector issued tax bills for those years.
3. The Tax Collector timely filed a priority tax claim (Claim No. 1601) for tax year 2008 in the amount of \$12,208.31, which claim has been allowed but unpaid.
4. The Tax Collector timely filed an Administrative Claim (Claim No. 13606) for tax year 2009 in the amount of \$10,946.87, which included taxes assessed against all three locations, a copy of which is attached as Exhibit 1, which claim has been objected to in the Omnibus Objection.
5. The Tax Collector delivered to the Debtor 2009 tax bills for all three locations dated August 8, 2009, in the total amount of \$10,946.87, which bills were attached to the Administrative Claim.
6. By notice dated September 1, 2009, received by the Mecklenburg County Assessor on September 3, 2009, Ernst & Young filed notices of appeal to the values of Stores

845 and 888, copies of which are attached as Exhibits 2 and 3 respectively. Store Number 3228 was not appealed.

7. Under North Carolina law, the appeals were heard on December 12, 2009, by the Mecklenburg County Board of Equalization and Review which is the local administrative appellate body hearing appeals, and by decision dated December 18, 2009, the appeals were denied and the tax values were sustained. Under North Carolina law, the Debtor had the opportunity to appeal those decisions to the North Carolina Property Tax Commission within 30 days after the date of the decision, and no appeal was filed, resulting in the values being finally adjudicated by an administrative board. Copies of the decision letters are attached as Exhibits 4 and 5, respectively.
8. Section 505(a)(2)(C) of the Bankruptcy Code provide that the Court may not determine "the amount or legality of any amount arising in connection with an *ad valorem* tax on real or personal property of the estate, if the applicable period for contesting or redetermining that amount under any law (other than a bankruptcy law) has expired."
9. The applicable period for contesting the taxes assessed against Stores 845 and 888 expired 30 days after the decisions of the Mecklenburg County Board of Equalization and Review were mailed on December 18, 2009. To arrive at a different conclusion would allow a Debtor in every case to file appeals all the way through the State courts looking for a favorable decision and then trying again in the bankruptcy court under Section 505. Section 505(a)(1)(A) is not applicable because these taxes did not arise until after the commencement of the case, and (C) is the fallback position for taxes incurred after the commencement of the case.

SECOND DEFENSE

10. Under North Carolina law, tax assessments are presumed to be correct, and the burden of proof is on the Taxpayer to "produce competent, material and substantial evidence that tends to show: (1) Either the county tax assessor used an arbitrary method of valuation; or (2) the county tax assessor used an illegal method of valuation; and (3) the assessment substantially exceeded the true value in money of the property." (*In re: Appeal of Amp, Inc.*, 287 N.C. 547 at 563 (1975).
11. The omnibus objection does not provide any basis for the proposed reduction of the 2009 taxes, and the Tax Collector objects to the reduction of taxes for Store Numbers 845 and 888 for the reasons set forth above, and for all three stores until and unless the Debtor provides to the Court sufficient evidence to overcome the burden of proof. Ernst & Young provided a paper at the local level indicating how the reductions were proposed, which evidence was rejected by the Board of Equalization and Review. Due to the fact that Store Number 3228 was not appealed locally, it is assumed that the taxes assessed against that store were not objected to by the Debtor.

12. For the foregoing reasons, the Tax Collector respectfully requests the Court to overrule the Omnibus Objection or, in the alternative, overrule the objection as to Stores 845 and 888. Also, since the taxes at issue are post petition, the Tax Collector requests the Court to add accrued interest until paid, which changes on a monthly basis, to the 2009 taxes according to North Carolina law.

RESPECTFULLY SUBMITTED, this 4th day of April, 2011.

CHARLOTTE-MECKLENBURG COUNTY
TAX COLLECTOR

By: 

Neal E. Dixon, Tax Collector
Post Office Box 31457
Charlotte, North Carolina 28231
Telephone: 704.336.3322
Facsimile: 704.319.9565

CERTIFICATE OF SERVICE

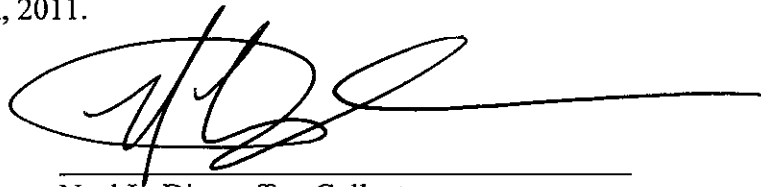
The undersigned does hereby certify that he has this day duly served a copy of the foregoing pleading by depositing a copy of same in the United States mail, first class, postage prepaid, addressed to the following person(s or entities):

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Boulevard
Los Angeles, CA 90067-4100

Lynn L. Tavenner, Esq.
Paula S. Beran, Esq.
Tavenner & Beran, PLC
20 North Eighth Street, 2nd Floor
Richmond, VA 23219

Robert J. Feinstein, Esq.
Pachulski Stang Ziehl & Jones LLP
780 Third Avenue, 36th Floor
New York, NY 10017

This 4th day of April, 2011.



Neal L. Dixon, Tax Collector
Post Office Box 31457
Charlotte, North Carolina 28231
Telephone: 704.336.3322
Facsimile: 704.319.9565

EXHIBIT 1

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

| | | |
|------------------------------------|---|------------------------|
| In Re: |) | Chapter 11 |
| |) | |
| Circuit City Stores, Inc., et al., |) | Case No.: 08-35653-KRH |
| |) | |
| |) | (Jointly Administered) |
| <u>Debtors</u> |) | |

PROOF OF ADMINISTRATIVE TAX CLAIM

The undersigned Claimant asserts an Administrative Claim against the above named Debtors and Debtors-In-Possession in the following amounts, pursuant to 11 U.S.C. §503(b)(1)(B) of the Bankruptcy Code:

| | |
|---------------------------|--------------------|
| Business Tax (principal): | <u>\$10,946.87</u> |
| Solid Waste Fee: | <u>\$</u> |
| Prepared Food & Beverage | <u>\$</u> |
| Privilege License: | <u>\$</u> |
| Fines and Penalties: | <u>\$</u> |
| Interest through | <u>\$</u> |
| Reduction in Credit: | <u>\$</u> |
| TOTAL | \$10,946.87 |


CHECK THE APPROPRAITE BOX:

- ☐ This Administrative Claim replaces or amends a previously filed Administrative Claim dated _____, Court's Claims Register Number _____.
- ☐ This Administrative Claim is a secured claim
- ☒ This Administrative Claim is not a secured claim

Date debt was incurred: 1/2009.

Interest continues to accrue on the first day of each month following the date of this claim. For accurate payoff information, please call (704) 336-4604.

Claimant: Charlotte Mecklenburg County NC Tax Collector


Neal L. Dixon
Director of Revenue Collections
Mecklenburg County Government
700 East Stonewall Street
Post Office Box 31457
Charlotte, North Carolina 28231

RECEIVED

JUN 23 2009

Date: June 16, 2009

KURTZMAN CARSON CONSULTANTS

COPY



Mecklenburg County Tax Collector
PO Box 71063
Charlotte, NC 28272-1063
<http://tax.charmeck.org>

Page 6 of 21

2009 Property Tax Bill



ESTIMATED PRELIMINARY BILL

MECKLENBURG CHARLOTTE

BUS

Bill Information

Bill Number - 0001516279-2009-2009-0000-00

CIRCUIT CITY #888
ATTN: TAX DEPT
P O BOX 42304
RICHMOND VA 23242-2304

Legacy Number Bill Date Due Date Interest Begins *
6/15/2009 9/1/2009

* Pay before this date to avoid interest

Property Description and Value

| | | | |
|-------------------|-------------------------|----------------------|----------------------------------|
| Legal Description | SPECIALTY/VARIETY SHOPS | Property Location | 9563 SOUTH BV CHARLOTTE NC 28273 |
| Acreage | 0 | Tax Year | 2009 |
| Parcel ID | | Year For | 2009 |
| Real Value | \$0 | Exclusion | \$0 |
| Deferred Value | \$0 | Exemption | \$0 |
| Use Value | \$0 | | |
| Total Real Value | \$0 | Total Personal Value | \$329,143 |
| | | Total Taxable Value | \$329,143 |

Bill Line Items

| Description | Rates/Fees | Amount Due(\$) |
|-----------------|------------|-----------------|
| MECKLENBURG TAX | 0.8387 | 2,760.52 |
| CHARLOTTE TAX | 0.4586 | 1,509.45 |
| TOTAL | | 4,269.97 |

Important Messages

See back for important information.
Pay before Interest Begins Date to avoid interest.
Unpaid balances accrue interest at the rate of 2% the first month, and 3/4 of 1% each following month.

Payment Options

Credit/Debit Card Payments



Credit Cards Convenience Fee Charged for Internet/Phone transactions.
Phone: Toll Free 1-877-533-0072 Internet: <http://paytax.charmeck.org>
Check: Payable to Mecklenburg County Tax Collector.
In Person: 8:00 AM - 5:00 PM Monday - Friday 700 East Stonewall St. Charlotte NC or 4150 Wilkinson Blvd. Cash, Check, or Money Order Only
Keep this portion for your records.

Payment Stub

Please Detach and Return this stub with your Payment. Do not send cash. Use Bill number for all payment references.

Bill Number - 0001516279-2009-2009-0000-00

| | | | | | |
|---------------|---------|-----------|----------|------------------------|------------|
| Legacy number | Parcel# | Bill Date | Due Date | Correct if Paid Before | Total due |
| | | 6/15/2009 | 9/1/2009 | | \$4,269.97 |



000151627920092009000000

Remit Payment To:
Mecklenburg County Tax Collector
PO Box 71063
Charlotte, NC 28272-1063

CIRCUIT CITY #888
ATTN: TAX DEPT
P O BOX 42304
RICHMOND VA 23242-2304

0000426997320092009000000015162799



Case: 04-3833-RFP Doc: 10394 Filed: 04/03/11 Entered: 04/07/11 15:05:42 Desc
 Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063
<http://tax.charmeck.org>

Main Document Page 7

2009 Property Tax Bill



ESTIMATED PRELIMINARY BILL

MECKLENBURG MATTHEWS

BUS

Bill Number - 0001507419-2009-2009-0000-00

CIRCUIT CITY SUPER STORE #845
 ATTN:TAX DEPT
 P O BOX 42304
 RICHMOND VA 23242-2304

| | | | |
|---------------|-----------|----------|-------------------|
| Legacy Number | Bill Date | Due Date | Interest Begins * |
| | 6/15/2009 | 9/1/2009 | |

* Pay before this date to avoid interest

Property Description and Value

| | | | |
|-------------------|-------------------------|----------------------|---|
| Legal Description | SPECIALTY/VARIETY SHOPS | Property Location | 2109 MATTHEWS TOWNSHIP PY MATTHEWS NC 28105 |
| Acreage | 0 | Tax Year | 2009 |
| Parcel ID | | Year For | 2009 |
| Real Value | \$0 | | |
| Deferred Value | \$0 | Exclusion | \$0 |
| Use Value | \$0 | Exemption | \$0 |
| Total Real Value | \$0 | Total Personal Value | \$307,293 |
| | | Total Taxable Value | \$307,293 |

| Bill Line Items | | |
|-----------------|------------|----------------|
| Description | Rates/Fees | Amount Due(\$) |
| MECKLENBURG TAX | 0.8387 | 2,577.27 |
| MATTHEWS TAX | 0.3325 | 1,021.75 |
| TOTAL | | 3,599.02 |

Important Messages

See back for important information.
 Pay before Interest Begins Date to avoid interest.
 Unpaid balances accrue interest at the rate of 2% the first month, and 3/4 of 1% each following month.

Payment Options



Credit Cards Convenience Fee Charged for Internet/Phone transactions.
 Phone: Toll Free 1-877-533-0072 Internet: <http://paytax.charmeck.org>
 Check: Payable to Mecklenburg County Tax Collector.
 In Person: 8:00 AM - 5:00 PM Monday - Friday 700 East Stonewall St. Charlotte NC or 4150 Wilkinson Blvd. Cash, Check, or Money Order Only
 Keep this portion for your records.

Payment Stub

Please Detach and Return this stub with your Payment. Do not send cash. Use Bill number for all payment references.

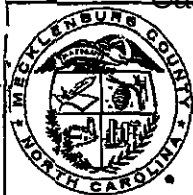
| | | | | | |
|--|---------|-----------|----------|------------------------|------------|
| Bill Number - 0001507419-2009-2009-0000-00 | | | | | |
| Legacy number | Parcel# | Bill Date | Due Date | Correct if Paid Before | Total due |
| | | 6/15/2009 | 9/1/2009 | | \$3,599.02 |

000150741920092009000000

Remit Payment To:
 Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063

CIRCUIT CITY SUPER STORE #845
 ATTN:TAX DEPT
 P O BOX 42304
 RICHMOND VA 23242-2304

0000359902420092009000000015074197



Case 08-5583-RB1 Doc 10097 Filed 04/05/11 Entered 04/07/11 15:05:42 Desc

Mecklenburg County Tax Collector Main Document Page 8

PO Box 71063

Charlotte, NC 28272-1063

http://tax.charmeck.org



000153057620092009000000

2009 Property Tax Bill**ESTIMATED PRELIMINARY BILL****MECKLENBURG CHARLOTTE****BUS****Bill Information**

Bill Number - 0001530576-2009-2009-0000-00

CIRCUIT CITY STORES INC #3228

ATTN: TAX DEPT

P O BOX 42304

RICHMOND VA 23242-2304

Legacy Number

Bill Date

6/15/2009

Due Date

9/1/2009

Interest Begins *

* Pay before this date to avoid interest

Property Description and Value

| | | | |
|--------------------------|--------------------------------|-----------------------------|---|
| Legal Description | SPECIALTY/VARIETY SHOPS | Property Location | 8215 UNIVERSITY CITY BV CHARLOTTE NC 28262 |
| Acreage | 0 | Tax Year | 2009 |
| Parcel ID | | Year For | 2009 |
| Real Value | \$0 | Exclusion | \$0 |
| Deferred Value | \$0 | Exemption | \$0 |
| Use Value | \$0 | | |
| Total Real Value | \$0 | Total Personal Value | \$231,890 |
| | | Total Taxable Value | \$231,890 |

Bill Line Items

| | | |
|-------------------------------|-------------------|-----------------------|
| Description | Rates/Fees | Amount Due(\$) |
| MECKLENBURG TAX | 0.8387 | 1,944.86 |
| CHARLOTTE TAX | 0.4586 | 1,063.45 |
| SPECIAL DISTRICT 5 TAX | 0.0300 | 69.57 |

TOTAL**3,077.88****Important Messages**

See back for important information.

Pay before Interest Begins Date to avoid interest.

Unpaid balances accrue interest at the rate of 2% the first month, and 3/4 of 1% each following month.

Payment Options**Credit/Debit Card Payments**

Credit Cards Convenience Fee Charged for Internet/Phone transactions.

Phone: Toll Free 1-877-533-0072

Internet: http://paytax.charmeck.org

Check: Payable to Mecklenburg County Tax Collector.

In Person: 8:00 AM - 5:00 PM Monday - Friday 700 East Stonewall St. Charlotte NC or 4150 Wilkinson Blvd. Cash, Check, or Money Order Only

Keep this portion for your records.

Payment Stub

Please Detach and Return this stub with your Payment. Do not send cash. Use Bill number for all payment references.

Bill Number - 0001530576-2009-2009-0000-00

Legacy number

Parcel#

Bill Date

6/15/2009

Due Date

9/1/2009

Correct if Paid Before

Total due

\$3,077.88

000153057620092009000000

Remit Payment To:

Mecklenburg County Tax Collector

PO Box 71063

Charlotte, NC 28272-1063

CIRCUIT CITY STORES INC #3228**ATTN: TAX DEPT****P O BOX 42304****RICHMOND VA 23242-2304**

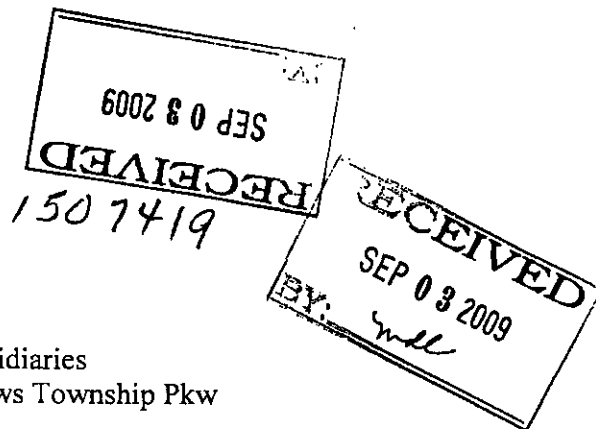
0000307788020092009000000015305761



Ernst & Young LLP
Suite 3800
100 North Tryon Street
Charlotte, North Carolina 28202
Tel: +1 704 372 6300
www.ey.com

September 1, 2009

Mecklenburg County Appraiser
P.O Box 36819
Charlotte, NC 28236



Notice of Appeal
Circuit City, Inc. and all legal subsidiaries
Store # 845; Property Location; 2109 Matthews Township Pkw

Dear Sirs:

On behalf our client, Circuit City Inc., we respectfully appeal the assessment of the above property. As a result of their protection under the current federal bankruptcy proceedings, we must protect their administrative appeal rights and are using this letter as a means exercising such protection.

Further information will be provided at a later date in support of our opinion of value.

We may be reached at (704) 331-2004 in case you have further concerns or questions.

Very truly yours,

Charles A. Long


Charles Long
Authorized Agent

Copy to: Jeff McDonald, Circuit City
Jeff Knopke, Circuit City

2009-04-28 14:27

Circuit City

804-967-8831 >> 0660472091186679900 P 3/9


| | | | |
|---|--|-----------------------------|---|
|  | | Appointment of Agent | |
| | | Appraisal District USE ONLY | Date Received |
| <p>Instructions: You can use this form:</p> <ul style="list-style-type: none">• To name a tax agent to represent you in property tax matters;• To direct that tax notices be mailed to a person you name. Read the instructions carefully. This form will be in effect until you file another form with the appraisal district that revokes it or until you file a form that names a different agent | | | |
| Step 1: Owner's name and address | Owner's name Circuit City Stores, Inc. & legal subsidiaries | | |
| | Current mailing address (number and street) P.O. Box 42304 | | |
| | City Richmond VA 23242 | | Telephone number 804-486-4000 |
| | | | |
| Step 2: Describe the property | <input checked="" type="checkbox"/> All property listed for this owner at the above address | | |
| | <input type="checkbox"/> The following property (give account or legal description) | | |
| | | | |
| | continue on attached pages if needed | | |
| Step 3: Specify the agent's authority for property tax matters (skip to step 6 if you only want to change tax notice mailing) | <input checked="" type="checkbox"/> General power to represent me in property tax matters concerning this property | | |
| | <input type="checkbox"/> Specified powers: the agent has only the powers specified below <ul style="list-style-type: none"><input type="checkbox"/> file notices of protest and present protests before the appraisal review board<input type="checkbox"/> receive confidential information<input type="checkbox"/> negotiate and resolve disputed tax matters<input type="checkbox"/> other action (specify) _____ | | |
| Step 4: Name the agent for property tax matters | Agent's name ERNST & YOUNG LLP % Property Tax Services | | |
| | Current mailing address (number and street) One James Center, Suite 1000 901 East Cary Street | | |
| | City, state and zip code Richmond, VA 23219 | | Telephone number 804-344-6000 |
| | | | |
| Step 5: Date the agent's authority ends | Date | | |
| | If you do not fill in a date, the agent's authority will continue indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority. | | |

2009-04-28 14:27

Circuit City

804-967-8831 >> 0660472091186679900 P 4/9

Complete steps 6-9 if you want tax notices mailed to an agent.
SKIP TO STEP 10 IF YOU DON'T WANT TO CHANGE TAX NOTICE MAILING.

| | | |
|--|---|--|
| Step 6: Check if you want property tax notices delivered to an agent | <input checked="" type="checkbox"/> I want my agent to receive all my property tax notices and other communications for this property, including appraisal notices, appraisal review board orders and hearing notices, tax bills, and collections notices <input type="checkbox"/> Specified powers: the agent has only the powers specified below <input type="checkbox"/> All communications from the chief appraiser <input type="checkbox"/> All orders, notices, and other communications from the ARB <input type="checkbox"/> All tax bills and notices from all taxing entities served by the appraisal district. Note: These notices can affect your legal rights. The affected offices are not required by law to send you duplicate copies. | |
| Step 7: Describe the property for which property tax notices will be delivered | <input checked="" type="checkbox"/> The following property (give account number or legal description) Please see Step 2. continue on attached pages if needed <input type="checkbox"/> My agent will provide a list Note: The designation of an agent to receive communications only applies to properties you expressly identify and only affects notices generated after the date you file the list identifying the property with the appraisal district. | |
| Step 8: Name the person who will get the notices | Name of the person or firm Circuit City Stores, Inc. Current mailing address (number and street) P.O. Box 42304 City, state and zip code Richmond VA 23242 Telephone number 804-486-4000 | |
| Step 9: Date the change of delivery ends | Date If you do not fill in a date, tax notices will continue to be mailed to your agent indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority. | |
| Step 10: Sign the form | Signature  | Date the designation took effect April 23, 2009 Title and firm name if not the property owner This form must be signed by the property owner; a person the owner has specifically authorized to name tax agents; or by a corporate officer (if the owner is a corporation). A property manager or other agent should attach a copy of the document authorizing the person to designate agents. |

2009-04-28 14:27

Circuit City

804-967-8831 >> 0660472091186679900 P 2/9



April 23, 2009

GENERAL APPOINTMENT OF AGENCY

I have authorized Ernst & Young to represent Circuit City Stores, Inc. and all legal subsidiaries for all property tax matters in the States listed on the attached. Ernst & Young has the general power to represent us in receiving notices of value, filing of returns, obtaining copies of appraisals, tax assessments, or any other information relevant to property tax matters. Ernst & Young is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to including boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

This appointment of agency remains in effect for tax year 2009 or until revoked in writing by Circuit City, Inc. or Ernst & Young. Please send all correspondence the Circuit City address.


Signed (Jeff McDonald)

Jeff McDonald, VP Tax
Printed Name and Title

Circuit City Stores, Inc.
% Tax Department
Post Office Box 42304
Richmond, VA 23242
Mailing Address

(804) 486-4000
Telephone

Fax Number

April 23, 2009
Date

Ernst & Young LLP

Signed (Ernst & Young)

Ernst & Young LLP
Printed Name and Title

Attn: Property Tax Services
One James Center, Suite 1000
901 East Cary Street
Richmond VA 23219
Mailing Address

(804) 344-6000
Telephone

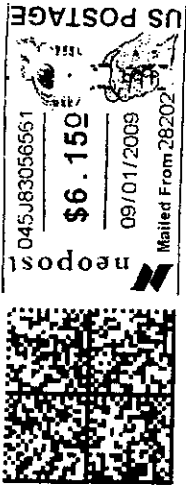
(804) 344-4538
Fax Number



7108 4987 8660 0432 6717

RETURN RECEIPT

RECEIVED
SEP 03 2009
BY: *mly*



Ernst & Young LLP
Suite 3800
100 North Tryon Street
Charlotte, North Carolina 28202
www.ey.com

 **ERNST & YOUNG**

Mecklenburg County Appraiser
PO Box 36819
Charlotte, NC 28236

9-2



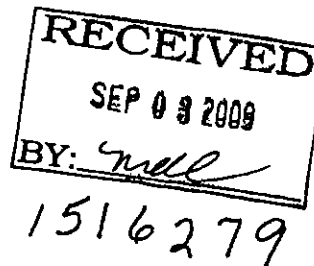
EXHIBIT 3



Ernst & Young LLP
Suite 3800
100 North Tryon Street
Charlotte, North Carolina 28202
Tel: +1 704 372 6300
www.ey.com

September 1, 2009

Mecklenburg County Appraiser
P.O Box 36819
Charlotte, NC 28236



Notice of Appeal
Circuit City, Inc. and all legal subsidiaries
Store # 888; Property Location 9563 South Blvd

Dear Sirs:

On behalf our client, Circuit City Inc., we respectfully appeal the assessment of the above property. As a result of their protection under the current federal bankruptcy proceedings, we must protect their administrative appeal rights and are using this letter as a means exercising such protection.

Further information will be provided at a later date in support of our opinion of value.

We may be reached at (704) 331-2004 in case you have further concerns or questions.

Very truly yours,

Charles A. Long


Charles Long
Authorized Agent

Copy to: Jeff McDonald, Circuit City
Jeff Knopke, Circuit City

2009-04-28 14:27

Circuit City

804-967-8831 >> 0660472091186679900 P 3/9


| | | | |
|---|--|-----------------------------|---------------|
|  | | Appointment of Agent | |
| | | Appraisal District USE ONLY | Date Received |
| <p style="text-align: center;">Instructions: You can use this form:</p> <ul style="list-style-type: none"> To name a tax agent to represent you in property tax matters; To direct that tax notices be mailed to a person you name. Read the instructions carefully. This form will be in effect until you file another form with the appraisal district that revokes it or until you file a form that names a different agent | | | |
| Step 1: Owner's name and address | Owner's name | | |
| | Circuit City Stores, Inc. & legal subsidiaries | | |
| | Current mailing address (number and street) | | |
| | P.O. Box 42304 | | |
| | City | Telephone number | |
| | Richmond VA 23242 | 804-486-4000 | |
| Step 2: Describe the property | <input checked="" type="checkbox"/> All property listed for this owner at the above address <input type="checkbox"/> The following property (give account or legal description) | | |
| | | | |
| | | | |
| | continue on attached pages if needed | | |
| Step 3: Specify the agent's authority for property tax matters (skip to step 6 if you only want to change tax notice mailing) | <input checked="" type="checkbox"/> General power to represent me in property tax matters concerning this property <input type="checkbox"/> Specified powers: the agent has only the powers specified below | | |
| | <input type="checkbox"/> file notices of protest and present protests before the appraisal review board | | |
| | <input type="checkbox"/> receive confidential information | | |
| | <input type="checkbox"/> negotiate and resolve disputed tax matters | | |
| | <input type="checkbox"/> other action (specify) _____ | | |
| Step 4: Name the agent for property tax matters | Agent's name | | |
| | ERNST & YOUNG LLP % Property Tax Services | | |
| | Current mailing address (number and street) | | |
| | One James Center, Suite 1000 901 East Cary Street | | |
| | City, state and zip code | Telephone number | |
| | Richmond, VA 23219 | 804-344-6000 | |
| Step 5: Date the agent's authority ends | Date | | |
| | If you do not fill in a date, the agent's authority will continue indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority. | | |

2009-04-28 14:27

Circuit City

804-967-8831 >> 0660472091186679900 P 4/9

Complete steps 6-9 if you want tax notices mailed to an agent.
SKIP TO STEP 10 IF YOU DON'T WANT TO CHANGE TAX NOTICE MAILING.

| | | |
|--|---|---|
| Step 6: Check if you want property tax notices delivered to an agent | <input checked="" type="checkbox"/> I want my agent to receive all my property tax notices and other communications for this property, including appraisal notices, appraisal review board orders and hearing notices, tax bills, and collections notices <input type="checkbox"/> Specified powers: the agent has only the powers specified below <input type="checkbox"/> All communications from the chief appraiser <input type="checkbox"/> All orders, notices, and other communications from the ARB <input type="checkbox"/> All tax bills and notices from all taxing entities served by the appraisal district. Note: These notices can affect your legal rights. The affected offices are not required by law to send you duplicate copies. | |
| Step 7: Describe the property for which property tax notices will be delivered | <input checked="" type="checkbox"/> The following property (give account number or legal description) Please see Step 2. continue on attached pages if needed <input type="checkbox"/> My agent will provide a list Note: The designation of an agent to receive communications only applies to properties you expressly identify and only affects notices generated after the date you file the list identifying the property with the appraisal district. | |
| Step 8: Name the person who will get the notices | Name of the person or firm Circuit City Stores, Inc. Current mailing address (number and street) P.O. Box 42304 City, state and zip code Richmond VA 23242 Telephone number 804-486-4000 | |
| Step 9: Date the change of delivery ends | Date If you do not fill in a date, tax notices will continue to be mailed to your agent indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority. | |
| Step 10: Sign the form | Signature  Title and firm name if not the property owner | Date the designation took effect April 23, 2009 This form must be signed by the property owner; a person the owner has specifically authorized to name tax agents; or by a corporate officer (if the owner is a corporation). A property manager or other agent should attach a copy of the document authorizing the person to designate agents. |

2009-04-28 14:27

Circuit City

804-967-8831 >> 0660472091186679900 P 2/9



April 23, 2009

GENERAL APPOINTMENT OF AGENCY

I have authorized Ernst & Young to represent Circuit City Stores, Inc. and all legal subsidiaries for all property tax matters in the States listed on the attached. Ernst & Young has the general power to represent us in receiving notices of value, filing of returns, obtaining copies of appraisals, tax assessments, or any other information relevant to property tax matters. Ernst & Young is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to including boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

This appointment of agency remains in effect for tax year 2009 or until revoked in writing by Circuit City, Inc. or Ernst & Young. Please send all correspondence the Circuit City address.


Signed (Jeff McDonald)

Jeff McDonald, VP Tax
Printed Name and Title

Circuit City Stores, Inc.
% Tax Department
Post Office Box 42304
Richmond, VA 23242
Mailing Address

(804) 486-4000
Telephone

Fax Number

April 23, 2009
Date

Ernst & Young LLP

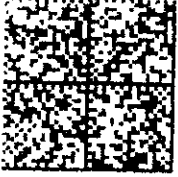
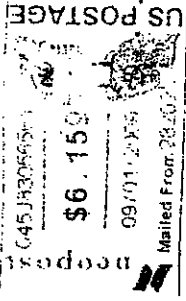
Signed (Ernst & Young)

Ernst & Young LLP
Printed Name and Title


Attn: Property Tax Services
One James Center, Suite 1000
901 East Cary Street
Richmond VA 23219
Mailing Address

(804) 344-6000
Telephone

(804) 344-4538
Fax Number



Ernst & Young LLP
Suite 3800
100 North Tryon Street
Charlotte, North Carolina 28202
www.ey.com

 **ERNST & YOUNG**

Mecklenburg County Appraiser
PO Box 36819
Charlotte, NC 28236

9-2



7106 4987 8660 0432 6717

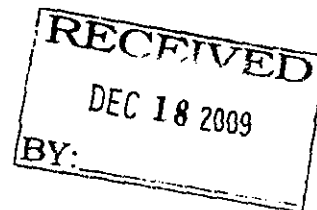
RETURN TO SENDER

**Mecklenburg County
Board of Equalization and Review
Post Office Box 36819
Charlotte, NC 28236**



December 18, 2009

Circuit City #845
2109 Matthew Twonship
Matthews, NC 28105



Subject: **BUSINESS PERSONAL PROPERTY -**
Abstract #: **1507419, BER Appeal #:**

Dear Sir or Madam,

On 12/09/2009 the Mecklenburg County Board of Equalization and Review considered your appeal affecting the above property for various 2009 tax years. The Board entered the following order:

BER ORDER: No Change in Value

- ☐ The appeal was dismissed for failure to follow the rules of procedure for hearing before the Board of Equalization and Review
- ☐ Prior adjudication of value, no evidence of change pursuant to NCGS 105-287
- ☐ Penalty: ☐ assessed ☐ waived ☐ other
- ☐ Other:

You or any property owner of Mecklenburg County may appeal the decision of the Board to the North Carolina Property Tax Commission, P.O. Box 871, Raleigh, North Carolina 27602. The appeal should designate the parcel number or personal property account number, the owner of record as of January 1 of the tax year in question, the name of the appealing party, and a brief statement indicating the basis of the appeal.

If the decision of the Board is based upon untimely filing or failure to follow the rules of the Board, your appeal can relate only to those issues rather than to the value of the property.

The appeal must be filed with the Property Tax Commission within thirty (30) days of the mailing of this notice in accordance with the provisions of North Carolina General Statute, Chapter 105, Section 290. A copy of this notice should accompany your appeal to the Property Tax Commission.

Sincerely,

Garrett Alexander

Garrett Alexander, Clerk
Board of Equalization and Review

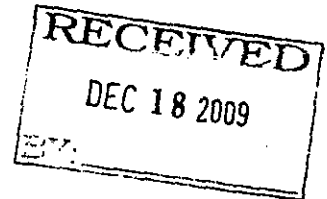
CC: Ernest & Young
100 North Tryon St STE 3800
Charlotte, NC 28202

**Mecklenburg County
Board of Equalization and Review
Post Office Box 36819
Charlotte, NC 28236**



December 18, 2009

Circuit City #888
9563 South Blvd
Charlotte, NC 28273



Subject: **BUSINESS PERSONAL PROPERTY -**
Abstract #: **1516279, BER Appeal #:**

Dear Sir or Madam,

On 12/09/2009 the Mecklenburg County Board of Equalization and Review considered your appeal affecting the above property for various 2009 tax years. The Board entered the following order:

BER ORDER: No Change in Value

- ☐ The appeal was dismissed for failure to follow the rules of procedure for hearing before the Board of Equalization and Review
- ☐ Prior adjudication of value, no evidence of change pursuant to NCGS 105-287
- ☐ Penalty: ☐ assessed ☐ waived ☐ other
- ☐ Other:

You or any property owner of Mecklenburg County may appeal the decision of the Board to the North Carolina Property Tax Commission, P.O. Box 871, Raleigh, North Carolina 27602. The appeal should designate the parcel number or personal property account number, the owner of record as of January 1 of the tax year in question, the name of the appealing party, and a brief statement indicating the basis of the appeal.

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Sincerely,

Garrett Alexander

Garrett Alexander, Clerk
Board of Equalization and Review

CC: Ernest & Young
100 North Tryon St STE 3800
Charlotte, NC 28202



MECKLENBURG COUNTY

Office of the Tax Collector

April 4, 2011 April 4, 2011

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street - Room 4000
Richmond, VA 23219

VIA FEDEX

Re: Circuit City Stores, Inc., et al
Case No. 08-35653 (KRH)

Dear Sir or Madam:

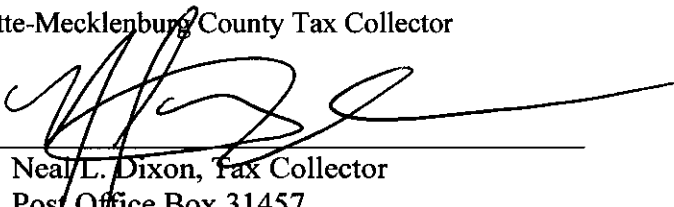
In connection with the above case, I am enclosing a Response by the Charlotte-Mecklenburg County Tax Collector to the Eighteenth Omnibus Objection filed by the Debtor. Please return a stamped copy to the undersigned in the enclosed self-addressed, stamped envelope.

Copies of the enclosed Objection are being mailed to the liquidating trust's attorneys as set forth in the Certificate of Service attached to the Objection.

Sincerely,

Charlotte-Mecklenburg County Tax Collector

By: _____


Neal L. Dixon, Tax Collector
Post Office Box 31457
Charlotte, North Carolina 28231
Telephone: 704.336.3322
Facsimile: 704.319.9565

NLD:sm
Enclosure

c: Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
Lynn L. Tavenner, Esq.
Paula S. Beran, Esq.
Robert J. Feinstein, Esq.

PEOPLE • PRIDE • PROGRESS • PARTNERSHIPS

700 East Stonewall Street • P.O. Box 31457 • Charlotte, North Carolina 28231-1457 • 704-336-3322